

WEST DUNBARTONSHIRE COUNCIL**Report by Strategic Lead - Resources****Audit Committee: 18 November 2020**

Subject: Audit Committee Annual Self-Assessment – Update on Action Plans**1. Purpose**

- 1.1** The purpose of this report is to update the Audit Committee on the status of the action plan arising from the Self-Assessment exercise.

2. Recommendations

- 2.1** It is recommended that Members:

- Note the progress of the agreed actions arising from the self-assessment exercises carried out in 2018 and 2019; and
- Note that progress on the completion of the agreed actions will be reported annually to the Audit Committee.

3. Background

- 3.1** The CIPFA publication “*Audit Committees: Practical Guidance for Local Authorities and Police*” (2018 Edition)” represents CIPFA’s view of best practice for audit committees in local authorities and contains a number of appendices, including:

- Self-Assessment of Good Practice; and
- Evaluation the Effectiveness of the Audit Committee.

- 3.2** It is important that the Audit Committee demonstrates a high level of compliance with best practice guidance on Audit Committees in order to ensure that it can evidence its effectiveness as a scrutiny body as a foundation for strong corporate governance.

4. Main Issues

- 4.1** The last annual self-assessment was reported to Audit Committee in November 2019 and this report provides an update on the agreed action plans from the self-assessment exercise.
- 4.2** Progress on the completion of the actions arising from the self-assessment carried out in 2018 and 2019 is provided at Appendix 1.

- 4.3 There is one action outstanding which relates to a meeting between the Chairs of the Council's and Partnership Board's Audit Committees to discuss respective governance arrangements. The Shared Service Manager – Audit & Fraud will facilitate this meeting in due course.

5. People Implications

- 5.1 There are no personnel issues with this report.

6. Financial and Procurement Implications

- 6.1 There are neither financial nor procurement implications arising directly from this report.

7. Risk Analysis

- 7.1 There is a risk that if the Audit Committee does not address some of the issues highlighted from this review it will not maximise the opportunity for effective scrutiny. Implementing the suggested improvement action plan following from the self assessment will mitigate this risk.

8. Equalities Impact Assessment (EIA)

- 8.1 There are no issues.

9. Consultation

- 9.1 This report has been subject to consultation with the Chair of the Audit Committee and appropriate Strategic Leads.

10. Strategic Assessment

- 10.1 This report relates to strong corporate governance.

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Date: 18 November 2020

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Appendix: Audit Committee Self-Assessment: Progress on Improvement
Actions arising from 2018 and 2019 Reviews

Background Papers: Audit Committee on 20 November 2019 – Self Assessment Exercise.

Wards Affected: All Wards